

OCT 20 2015

## 1 UNITED STATES BANKRUPTCY COURT

2 EASTERN DISTRICT OF CALIFORNIA

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA

4 In re: ) Case No. 14-21394-B-13  
5 PATRICK CLARK and SUZANNE CLARK, )  
6 ) DC No. PP-2  
7 Debtor(s). )  
----- )

9 NOT FOR PUBLICATION

11 MEMORANDUM DECISION AND ORDER (1) GRANTING CLARIFICATION  
12 MOTION AND AMENDING ORDER OF SEPTEMBER 11, 2015, TO GRANT MOTION  
TO APPROVE VALUATION AND TRANSFER OF STOCK PURSUANT TO CONFIRMED  
CHAPTER 13 PLAN AND (2) DENYING EXTENSION MOTION AS MOOT

13 INTRODUCTION

14 This memorandum decision addresses two motions filed by S&J  
15 Advertising, Inc., pending before the court:

17 (1) a *Motion to Clarify Procedures Governing Motion to*  
18 *Approve Valuation and Transfer of Stock Pursuant to*  
*Confirmed Chapter 13 Plan; Alternatively Motion to*  
*Enlarge Time for Removal; Request for Determination*  
*That Proceeding is Non-Core* filed on September 16,  
2015; and

20 (2) a *Motion to Extend Time for Appeal of Order Denying*  
21 *Motion to Approve Valuation and Transfer of Stock*  
*Pursuant to Confirmed Chapter 13 Plan* filed on  
September 23, 2015.

23 The court is also aware of a notice of appeal filed on  
24 September 23, 2015, by debtors Suzanne and Patrick Clark.<sup>1</sup>

25 Each of these matters relate to oral rulings the court  
26 placed on the record in open court on September 9, 2015, and the

27 <sup>1</sup>To avoid confusion, "co-debtor" will refer to Suzanne Clark  
28 and "debtors" will refer to Patrick and Suzanne Clark.

1 corresponding order entered on September 11, 2015, that  
2 incorporates the oral rulings. Both the oral rulings and order  
3 grant in part and deny in part the corporation's *Motion to*  
4 *Approve Valuation and Transfer of Stock Pursuant to Confirmed*  
5 *Chapter 13 Plan* filed on June 10, 2015.<sup>2</sup>

6 The court has reviewed the clarification motion and its  
7 supplement, the debtor's opposition to the clarification motion,  
8 the corporation's reply, and all related supporting exhibits and  
9 declarations. The court also heard and has considered the  
10 argument of counsel stated on the record in open court on October  
11 14, 2015. Appearances were noted on the record of that hearing.  
12 This memorandum decision disposes of both the extension and the  
13 clarification motions. It also amends the court's earlier  
14 decision on the valuation and transfer motion.

15 Because the clarification motion was filed five days after  
16 the order on the valuation and transfer motion was entered, the  
17 court will treat the clarification motion as a motion under  
18 Federal Rule of Civil Procedure 52(b) applicable by Federal Rule  
19

---

20 <sup>2</sup>Generally, in granting that motion in part and denying it in  
part the court (I) held that the co-debtor's corporate shares  
21 could (and would) be sold under 11 U.S.C. § 363 without regard to  
California Corporations Code § 2000, (ii) declined to reach the  
22 debtors' constitutional objections to CCC § 2000 because the  
valuation and transfer motion could be resolved under the  
23 Bankruptcy Code, (iii) found that the debtors are precluded by  
judicial estoppel from claiming the \$247,000 appraised "fair  
24 value" of the co-debtor's 50% interest in the corporation agreed  
to by jointly-appointed appraisers is too low, (iv) denied the  
25 debtors' request to conduct discovery related to the appraisal,  
and (v) set an evidentiary hearing to confirm the joint  
26 appraisers' valuation. The court reserved for determination at  
or after the evidentiary hearing other objections by the debtors  
27 to the joint-appraisal report.

1 of Bankruptcy Procedure 7052 and/or a motion under Federal Rule  
2 of Civil Procedure 59(e) applicable by Federal Rule Bankruptcy  
3 Procedure 9023. That renders the corporation's request for an  
4 extension of time to appeal from the decision on the valuation  
5 and transfer motion to October 28, 2015, moot because the  
6 corporation will now have fourteen days after this decision is  
7 entered to appeal from the valuation and transfer motion and/or  
8 this decision if it elects to do so. See Fed. R. Bankr. P.  
9 8002(b)(1)(A)-(B). Because the clarification motion was filed  
10 seven days before the debtors' notice of appeal, that also means  
11 the notice of appeal (assuming the appeal is not from an  
12 interlocutory order) becomes effective upon entry of this  
13 decision. See Fed. R. Bankr. P. 8002(b)(2).

14 The clarification motion asks the court to clarify whether  
15 or not CCC § 2000 governs the corporation's valuation and  
16 transfer motion or, in other words, whether CCC § 2000 governs  
17 the sale of the co-debtor's 50% interest in the corporation  
18 required by the Debtors' Third Modified Chapter 13 Plan. The  
19 court previously concluded that CCC § 2000 did not govern the  
20 valuation and transfer motion and that the co-debtor's 50%  
21 interest in the corporation could (and would) be sold under  
22 § 363. The court clarifies and amends that decision.

23 Upon further consideration, the court now concludes that CCC  
24 § 2000 governs the valuation and transfer motion and the sale of  
25 the co-debtor's 50% interest in the corporation required by the  
26 third modified plan. The clarification motion also asks the  
27

1 court to extend the now-passed deadline to remove the CCC § 2000  
2 proceeding pending in Solano County Superior Court. Based on  
3 this amended decision, the corporation's request for an extension  
4 of the removal deadline will be denied as moot. And the  
5 clarification motion asks the court to determine if the valuation  
6 and transfer motion is a core or non-core proceeding. That  
7 determination is provided below.

8

9 **BACKGROUND**

10 The debtors filed their chapter 13 petition on February 4,  
11 2014. The co-debtor owned a 50% interest in the corporation when  
12 the petition was filed.

13 On June 4, 2014, the co-debtor elected to voluntarily  
14 dissolve the corporation. That election is irrevocable under CCC  
15 § 1902.

16 On August 11, 2014, the corporation filed a petition in  
17 state court to stay the irrevocable dissolution process and to  
18 ascertain the value of the co-debtor's corporate interest under  
19 CCC § 2000. The state court granted the corporation's petition  
20 on December 12, 2014.

21 On January 27, 2015, the corporation moved for relief from  
22 the automatic stay of 11 U.S.C. § 362(a) to continue the CCC  
23 § 2000 process pending in state court. This court granted that  
24 motion in part and denied it in part in an order entered on March  
25 4, 2015. Since the state court had already appointed the  
26 parties' jointly-selected appraisers, this court concluded it was

1 more economical and a better use of resources to allow the joint  
2 appraisers to complete their work and value the co-debtor's 50%  
3 interest in the corporation. This court also ordered that "[a]ll  
4 further proceedings relating to the continuation and completion  
5 of Corporations Code § 2000 process to value and purchase the  
6 debtor's shareholder interest shall be brought before this  
7 court."

8 On March 10, 2015, six days after the stay relief order was  
9 entered, the debtors filed their third modified plan and a motion  
10 to confirm it. The third modified plan includes an "additional  
11 provision" that requires the debtors to contribute no less than  
12 \$160,000 from the sale of the co-debtor's 50% interest in the  
13 corporation to fund the plan. The third modified plan also  
14 states that upon confirmation all property of the estate shall  
15 revest in the debtors. The motion to confirm the third modified  
16 plan was granted in a minute order entered on May 18, 2015. The  
17 confirmation order was entered the following day on May 19, 2015.  
18

19 **DISCUSSION**

20 Federal Rule of Civil Procedure 52(b), incorporated by  
21 Federal Rule of Bankruptcy Procedure 7052, allows the court to  
22 amend its findings or make additional findings and amend its  
23 judgment accordingly. A motion under Rules 52(b)/7052 may also  
24 be joined with a motion under Federal Rule of Civil Procedure  
25 59(e), as incorporated by Federal Rule of Bankruptcy Procedure  
26 9023.  
27

1       Rules 59(e)/9023 allow the court to alter or amend a  
 2 judgment. In a recent opinion, Tattersalls, Ltd. v. DeHaven, 745  
 3 F.3d 1294 (9th Cir. 2014), the Ninth Circuit explained that if a  
 4 court makes a substantive change in its decision, the judgment  
 5 must be amended under Rule 59(e). Id. at 1299. Amending a  
 6 judgment under Rule 59(e)/9023 after its entry is "an  
 7 extraordinary remedy which should be used sparingly." Allstate  
 8 Ins. Co. v. Herron, 634 F.3d 1101, 1111 (9th Cir. 2011). A Rule  
 9 59(e)/9023 motion may not be used to raise arguments or present  
 10 evidence for the first time that could have been raised or  
 11 presented earlier in the litigation. Kona Enter., Inc. v. Estate  
 12 of Bishop, 229 F.3d 877, 890 (9th Cir. 2000) (citation omitted).  
 13 However, such a motion may be granted on one of four grounds:

14       (1) if such motion is necessary to correct manifest  
 15 errors of law or fact upon which the judgment rests;  
 16       (2) if such motion is necessary to present newly  
 17 discovered or previously unavailable evidence; (3) if  
 18 such motion is necessary to prevent manifest injustice;  
 19 or (4) if the amendment is justified by an intervening  
 20 change in controlling law.

21       Allstate, 634 F.3d at 1111.

22       The remedy afforded under Rules 59(e)/9023 is appropriate in  
 23 this case for two reasons: (1) to correct manifest errors of law  
 24 and fact; and (2) to prevent manifest injustice.

25       A. The Court Previously Did Not Fully Consider the Effect  
 26 of the Revesting Provision in the Debtors' Confirmed  
Third Modified Plan.

27       The court previously concluded that the co-debtor's 50%  
 28 interest in the corporation could be sold under § 363 without

1 regard to CCC § 2000 because that interest was property of the  
 2 estate over which the court had exclusive jurisdiction. While  
 3 that may have been a correct assessment before the third modified  
 4 plan was confirmed on May 19, 2015, the court now recognizes that  
 5 under 11 U.S.C. § 1327(b) that was not a correct assessment when  
 6 the valuation and transfer motion was filed on June 10, 2015, and  
 7 heard on September 9, 2015.<sup>3</sup> Upon confirmation of the third  
 8 modified plan, § 1327(b) operated to revest the co-debtor's  
 9 corporate interest in the co-debtor. Revesting fundamentally  
 10 transformed the nature of the co-debtor's 50% interest from  
 11 property of the estate to property of the debtor. That  
 12 transformation is not insignificant.

13       The court has reviewed and considered Cal. Franchise Tax Bd.  
 14 v. Kendall (In re Jones), 657 F.3d 921 (9th Cir. 2011), which it  
 15 previously overlooked and neither party cited. The issue decided  
 16 by the Ninth Circuit in Jones was whether a taxing authority had  
 17 violated § 362(a) in seeking to collect delinquent, post-petition  
 18 taxes from the debtor during the pendency of the debtor's chapter  
 19 13 plan. The Ninth Circuit held that, under § 1327(b), because  
 20 the debtor had a confirmed chapter 13 plan that vested property  
 21 of the estate in the debtor-as opposed to the bankruptcy  
 22 estate-the taxing authority did not violate the automatic stay by  
 23 attempting to collect the taxes from the debtor. Id. at 928-29.

24  
 25       <sup>3</sup>11 U.S.C. § 1327(b) states as follows:

26       (b) Except as otherwise provided in the plan or the  
 27 order confirming the plan, the confirmation of a plan  
 vests all of the property of the estate in the debtor.

1 In reaching its decision, the Ninth Circuit discussed various  
2 interpretations by courts as to whether, and to what degree,  
3 property of the estate reverts in a debtor upon plan confirmation  
4 under § 1327(b); however, it declined to adopt a particular  
5 approach. Id. at 928. Instead, the court concluded that it was  
6 sufficient under the facts of the case to "hold that under the  
7 plain language of § 1327(b), the property of the estate reverts  
8 in the debtor upon plan confirmation, unless the debtor elects  
9 otherwise in the plan." Id.

10 Although the Ninth Circuit did not find it necessary to  
11 endorse a particular vesting rule under § 1327(b), the Ninth  
12 Circuit Bankruptcy Appellate Panel (which the Ninth Circuit  
13 affirmed) had adopted such a rule in its published opinion.  
14 After reviewing four approaches under § 1327(b), the BAP adopted  
15 the "estate termination approach" under which "all property of  
16 the estate vests in the debtor at confirmation[,] unless the  
17 plan or confirmation order provides differently. Cal. Franchise  
18 Tax Bd. v. Jones (In re Jones), 420 B.R. 506, 514 (9th Cir. BAP  
19 2009) (citation omitted). In other words, according to the BAP,  
20 the bankruptcy estate ceases to exist upon plan confirmation  
21 except for property the plan or confirmation order clearly  
22 reserves for the bankruptcy estate. Id. at 517. This court  
23 agrees with that approach.

24 Under Jones, then, the question is whether by committing  
25 \$160,000 in proceeds from a sale of the co-debtor's 50% interest  
26 in the corporation to fund the third modified plan it was  
27  
28

1 intended that the co-debtor's entire corporate interest would  
2 remain property of the estate despite a provision in that plan  
3 that property of the estate reverts in the debtors upon  
4 confirmation. In answering this question, the court finds the  
5 recent decision by Hon. Jim D. Pappas, United States Bankruptcy  
6 Judge District of Idaho, in In re Thiel, 2015 WL 2398555 (Bankr.  
7 D. Idaho 2015), extremely persuasive.

8 In Thiel, the trustee sought to sell the debtor's residence  
9 under § 363(h) after the debtor's plan was confirmed. Id. at \*1-  
10 2. The trustee relied on Jones to argue that by committing  
11 proceeds from the sale of the residence to fund the plan, the  
12 residence did not revere in the debtor upon confirmation but,  
13 instead, remained property of the estate that the trustee could  
14 sell post-confirmation under § 363. Id. at \*4. The court  
15 rejected that argument. The court first explained that under  
16 § 1327(b) the residence lost its status as property of the estate  
17 upon confirmation of the debtor's plan. Id. It also noted that  
18 the debtor's plan provided for the reversion of property of the  
19 estate in the debtor and the plan provision that obligated the  
20 debtor to fund the plan with proceeds from the sale of the  
21 residence was not the type of specific provision that Jones  
22 required in order to prevent property from reverting in the  
23 debtor upon confirmation and to instead remain property of the  
24 estate. Id. at \*4-5.

25 In this case, the third modified plan states that property  
26 of the estate shall revert in the debtors upon confirmation. And  
27

1 although the "additional provision" in that plan obligates the  
2 co-debtor to turn over no less than \$160,000 to fund the plan  
3 upon the sale of her interest in the corporation, this court  
4 agrees with Thiel and concludes that language is insufficient to  
5 utilize the "except as otherwise provided" provision of  
6 § 1327(b). Thiel, 2015 WL 2398555 at \*5 (citing Jones, 420 B.R.  
7 at 516-17 ("If a debtor seeks to postpone revesting of all or  
8 some of the property of the estate, the plan or order of  
9 confirmation should clearly say so. Saying so is easy to do."  
10 (Quotation omitted)))." That means that upon confirmation of the  
11 third modified plan the estate ceased to exist, the co-debtor's  
12 50% corporate interest revested in the co-debtor, and the co-  
13 debtor's corporate interest lost its status as property of the  
14 estate. No longer property of the estate, the co-debtor's 50%  
15 interest in the corporation could not be sold under § 363 which  
16 applies only to sales of property of the estate.

17 In sum, by confirming a chapter 13 plan that revests  
18 property of the estate in the debtors, and does not specifically  
19 reserve the co-debtor's 50% interest in the corporation as  
20 property of the estate upon confirmation, the sale required by  
21 the terms of the third modified plan and the valuation and  
22 transfer motion are governed by CCC § 2000 because § 363 is no  
23 longer applicable to the mandatory sale of the co-debtor's  
24 corporate interest post-petition.

25 One final point of clarification. Because the court has now  
26 determined that CCC § 2000 applies to the valuation and transfer  
27

1 motion and governs the sale and transfer of the co-debtor's 50%  
 2 interest in the corporation, the court touches briefly on the  
 3 constitutional objections to CCC § 2000 and the CCC § 2000  
 4 process the debtors raised in opposition to the valuation and  
 5 transfer motion. The court reaffirms its earlier ruling that it  
 6 need not reach those constitutional objections because of its  
 7 ability to resolve the valuation and transfer motion under the  
 8 Bankruptcy Code as it has done in this amended decision, albeit  
 9 under a different provision.<sup>4</sup>

10 In relevant part, § 1327(a) states that "the provisions of a  
 11 confirmed [chapter 13] plan bind the debtor[.]" Principles of  
 12 res judicata and finality, as partly codified in § 1327(a), can  
 13 make even illegal provisions of a chapter 13 plan binding.

14 County of Ventura Tax Collector v. Brawders (In re Brawders), 503  
 15 F.3d 856 (9th Cir. 2007); In the Matter of Gregory, 705 F.2d  
 16 1118, 1121 (9th Cir. 1983) (failure to raise objection to  
 17 legality of confirmation at hearing or to appeal from  
 18 confirmation order precludes later attack on plan or provision as  
 19 illegal). Moreover, the res judicata effect of a confirmed  
 20 chapter 13 plan is not necessarily limited to issues actually  
 21 known prior to the confirmation hearing but, rather, includes all

---

22  
 23       <sup>4</sup>Although the debtors question the constitutionality of a  
 24 state statute, they did not comply with Federal Rule of  
 25 Bankruptcy Procedure 9005.1 (incorporating Federal Rule of Civil  
 26 Procedure 5.1) which requires notice to the California Attorney  
 27 General and certification by the court under 28 U.S.C. § 2403.  
 Because the court is adjudicating the matter without reaching the  
 constitutional question, compliance with the Rule is not  
 required. See In re Clemente, 409 B.R. 288, 294 n.6 (Bankr. N.J.  
 2009).

1 issues that could have or should have been litigated at or before  
2 the confirmation hearing. Trulis v. Barton, 107 F.3d 685, 691  
3 (9th Cir. 1997); Duplessis v. Valenti (In re Valenti), 310 B.R.  
4 138, 150 (9th Cir. BAP 2004).

5 Under § 1327(a), the third modified plan is res judicata as  
6 to any issues the debtors could have raised—but failed to raise  
7 —regarding the constitutionality of CCC § 2000. Certainly the  
8 debtors knew well before the third modified plan was confirmed  
9 that the co-debtor's 50% interest in the corporation would be  
10 sold and proceeds from that sale used to fund the plan. The  
11 debtors also knew as early as the stay relief proceedings, and  
12 thus well before the third modified plan was confirmed, that the  
13 CCC § 2000 process was to continue before this court. Yet, the  
14 debtors made no mention of any constitutional objection to CCC  
15 § 2000 prior to confirmation or when the third modified plan was  
16 confirmed. The res judicata effect of the order confirming the  
17 third modified plan now precludes those challenges under  
18 § 1327(a).

19 Based on the foregoing, the court concludes that the post-  
20 confirmation sale required by the “additional provision” of the  
21 debtors’ confirmed third modified plan and the valuation and  
22 transfer motion are governed by CCC § 2000. Therefore, the court  
23 vacates and amends its oral rulings of September 9, 2015, and its  
24 order of September 11, 2015, and replaces both with this  
25 memorandum decision. And based on this court’s amended decision,  
26 the court will enforce and implement the third modified plan in  
27  
28

1 the following manner:

2 (1) The court will hold an evidentiary hearing on  
3 Thursday, November 19, 2015, at 10:00 a.m. at which time it will  
4 hear live testimony from the parties' joint appraisers and at or  
5 after which it will confirm, or adjust if warranted, the "fair  
6 value" stated in the *Joint Fair Valuation Report of Alan Stattz*  
7 and *John Toney* [dkt. 108, exhibit 1]. See Orange County Nursery,  
8 439 B.R. 144, 152 (C.D. Cal. 2010) ("Whether the appropriate  
9 valuation is the [\$ 2000] appraised value or some other value is  
10 a matter for the Bankruptcy Court to determine in the first  
11 instance.").

12 (2) The court will resolve the debtors' remaining  
13 objections to the appraisal report reserved on September 9, 2015,  
14 at or very shortly after the evidentiary hearing.

15 (3) The award of the joint appraisers determined  
16 following the evidentiary hearing, as confirmed by this court,  
17 shall then be final and conclusive upon all parties.

18 (4) The court will enter a decree which shall provide  
19 in the alternative for winding up and dissolution of the  
20 corporation unless payment is made for the co-debtor's shares  
21 within the time specified by the decree.

22 (5) If the corporation, as the purchasing party,  
23 desires to prevent the winding up and dissolution it shall pay to  
24 the co-debtor or tender to the trustee the value of the co-  
25 debtor's shares ascertained and decreed within the time  
26 specified, or, in case of an appeal, as fixed on appeal. On  
27

1 receiving such payment or the tender thereof, the co-debtor shall  
2 transfer her corporate shares to the corporation.

3 (6) If the corporation does not make payment for the  
4 shares within the time specified in the court's decree, judgment  
5 shall be entered against it and the surety or sureties on the  
6 bond for the amount of the expenses (including attorneys' fees)  
7 of the co-debtor.

8

9 B. The Corporation's Request for Extension to Remove the  
10 CCC § 2000 Proceeding Pending in State Court is Denied  
as Moot.

11 Based on the court's decision stated above, the  
12 corporation's request under Federal Rule of Bankruptcy Procedure  
13 9006(b)(1) to extend the time in 28 U.S.C. § 1452 and Federal  
14 Rule of Bankruptcy Procedure 9027 to remove the CCC § 2000  
15 proceeding pending in the Solano County Superior Court will be  
16 denied as moot.

17

18 C. The Valuation and Transfer Motion is a Core Proceeding  
19 or, if Non-Core, is a Proceeding that the Corporation  
Consented to Have Determined by a Bankruptcy Judge.

20 The corporation requests a determination as to whether the  
21 valuation and transfer motion is a core or non-core matter.  
22 Confirmation of the chapter 13 plan was a core matter under 28  
23 U.S.C. §§ 157(b)(2)(B), (L) and (O). The valuation and transfer  
24 motion asks the court to interpret and implement the debtors'  
25 confirmed third modified plan in general and the sale provisions  
26 of that confirmed plan in particular. This court has core

27

28

1 jurisdiction to do that. In re Lyondell Chem. Co., 445 B.R. 277,  
2 287 (Bankr. S.D.N.Y. 2011) ("[A] bankruptcy court retains core  
3 jurisdiction to interpret and enforce its own prior orders,  
4 including and especially confirmation orders."); see also  
5 Travelers Indem. Co. v. Bailey, 557 U.S. 137, 151 (2009) ("[T]he  
6 Bankruptcy Court plainly ha[s] jurisdiction to interpret and  
7 enforce its own prior orders."); Williams v. Citifinancial  
8 Mortgage Co. (In re Williams), 256 B.R. 885, 892 (8th Cir. BAP  
9 2001) ("the enforcement of orders resulting from core proceedings  
10 are themselves considered core proceedings"); In re Brown's  
11 Chicken & Pasta, Inc., 503 B.R. 86, 90 (Bankr. N.D. Ill. 2013)  
12 (bankruptcy court found to have authority to interpret its order  
13 confirming a plan to determine whether items in dispute were  
14 covered by a bankruptcy sale).

15

16 **CONCLUSION**

17 Upon consideration of the clarification motion and further  
18 consideration of the valuation and transfer motion;

19 IT IS ORDERED that the clarification motion is GRANTED IN  
20 PART AND DENIED IN PART as follows:

21 (i) GRANTED insofar as the court amends its prior decision  
22 and concludes the valuation and transfer motion and the sale of  
23 the co-debtor's 50% interest in the corporation required by the  
24 third modified plan are governed by CCC § 2000;

25 (ii) GRANTED to the extent the court determines the  
26 valuation and transfer motion to present a core matter; and

27

28

1       (iii) DENIED AS MOOT to the extent the corporation requests  
2 an extension to remove the CCC § 2000 proceeding pending in the  
3 Solano County Superior Court.

4       IT IS FURTHER ORDERED that the court's prior decision  
5 granting in part and denying in part the valuation and transfer  
6 motion is amended for the reasons stated herein and to reflect  
7 that the valuation and transfer motion is GRANTED.

8       IT IS FURTHER ORDERED that the extension motion is DENIED AS  
9 MOOT.

10       IT IS FURTHER ORDERED that the evidentiary hearing set for  
11 October 22, 2015, at 10:00 a.m. is VACATED and RESET to Thursday,  
12 November 19, 2015, at 10:00 a.m.

13       IT IS FINALLY ORDERED that all other rulings stated orally  
14 on the record on September 9, 2015, and the order of September  
15 11, 2015, remain unchanged except and unless amended herein.

16       Dated: October 20, 2015.

17         
18       \_\_\_\_\_  
19       UNITED STATES BANKRUPTCY JUDGE  
20  
21  
22  
23  
24  
25  
26  
27  
28

**INSTRUCTIONS TO CLERK OF COURT  
SERVICE LIST**

The Clerk of Court is instructed to send the attached document, via the BNC, to the following parties:

W. Scott de Bie  
P.O. Box 981444  
West Sacramento CA 95798

Arthur Samuel Humphrey  
78 Cernon St #A  
Vacaville CA 95688

9 Thomas R. Phinney  
400 Capitol Mall, Suite 2560  
10 Sacramento CA 95814